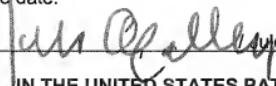


Deposited: December 26, 2006

I hereby certify that this correspondence is being electronically filed with the United States Patent and Trademark Office, Commissioner for Patents, Alexandria, VA 22313-1450 on the above date.

By:  James E. Goldberg Date: December 26, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Customer No. 026418

Docket No. JG-SU-5218/500577.20068 Art Unit: 3612

Applicant(s): Kazuharu MISHIMAGI

Application No.: 10/553,048 Confirmation 2476
No.:

Filed: October 12, 2005

For: VEHICLE SIDE VISOR COVER

Commissioner for Patent
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Sir:

In response to the Office Action mailed September 25, 2006, please amend the above-identified application as follows:

Amendments to the Drawings begin on page 2 of this paper.

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims begin on page 7 of this paper.

Remarks begin on page 13 of this paper.